

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 130 Section 130.1105 When Deliveries on Federal Areas are  
Taxable**

**TITLE 86: REVENUE  
PART 130  
RETAILERS' OCCUPATION TAX**

**Section 130.1105 When Deliveries on Federal Areas are Taxable**

Provided the tax would otherwise apply, persons engaged in the business of selling tangible personal property for use or consumption are required to remit Retailers' Occupation Tax to the Department notwithstanding the fact that the delivery of the personal property sold is made on a Federal area. It is immaterial that the place of business of such persons may be located on the Federal area. While the Act does not apply to any receipts from sales made by the United States Government, or instrumentalities thereof (see Section 130.2005 of this Part), concessionaires and other retailers having places of business located on Federal areas are subject to the Act.

**(Source:** Amended and effective April 8, 1963 )